

State	Ebonyi
LGC	411303 - Afikpo South Edda
Budget being prepared for	2025
Budget Status	Original Budget
Current Year Performance	Performance January to June
Code for receipt of State IGR	12021304

Column	Time Period	Item	Item to Tag (as appropriate)
Data Column 1	2023	Full Year Actuals	
Data Column 2	2024	Approved Budget	
Data Column 3	2024	Performance January to June	
Data Column 4			
Data Column 5			
Data Column 6	2025	Approved Budget	
Data Column 7			
Data Column 8			

Note this should be the budget for 2024. If not, the columns for Current Year Performance in worksheets 1-5 will need adjusting.
Note this should be the current year performance. If not, the columns for Current Year Performance in worksheets 1-5 will need adjusting.

Note this should be the budget for the 2025 Budget
If the LG is preparing a Revised Budget, put adjustments in this column
If the LG is preparing a Revised Budget, this column will automatically calculate the revised budget using the Original Budget and Adjustments

Instructions (see Instructions Manual for more detailed guidance)

Populate Chart of Accounts segments in **Purple worksheets (ADMIN.C, EXP.C, FUNC.C, FUND.C, LOC.C, REV.C)**, taking the codes from the NCOA Error Checker. Note this must be the same codes as populated in the Consolidation and Publication Templates. **Ensure there are no gaps (blank rows) between codes.** Fill in cells B1-B6 above.

Assign Data Items in cells B9:D16 above. Not all Data Columns need to be used.

Hide redundant columns (based on the previous step) in all **Green worksheets (sheets starting A-C)**. Ensure the columns that are hidden in worksheets 1-5 (blue tabs) do not contain any data. NOTE - HIDE, DO NOT DELETE.

Hide redundant **Green worksheets (titled A-C)** based on any Chart of Accounts segments not being used. NOTE - HIDE, DO NOT DELETE.

Ensure all worksheets are protected with password (make note of password). Also protect the workbook with password (make note of password).

Fill in budget submissions in **Blue worksheets 1-5** (in blue cells):

 Recurrent Revenues (Revenue Sub-Account Codes 11 and 12) in 1. Rec Revenue

 Personnel Expenditure (Expenditure Sub-Account Code 21) in 2. Personnel

 Overhead Expenditure (Expenditure Sub-Account Code 22) in 3. Overhead

 Capital Expenditure (Expenditure Sub-Account Code 23) in 4. Capital

 Capital Receipts (Grants, Loans and Other Capital Receipts - Sub-Account Codes 13 and 14) in 5. Capital

Opening Balance in A.1 Budget Overview

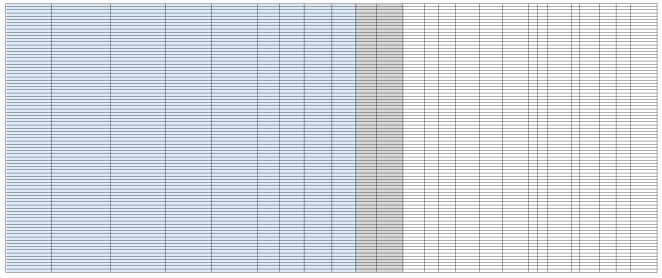
Check all coding in all five worksheets. Review Budget Submission in worksheet A.1 MDA Summary, and adherence to ceilings where applicable.

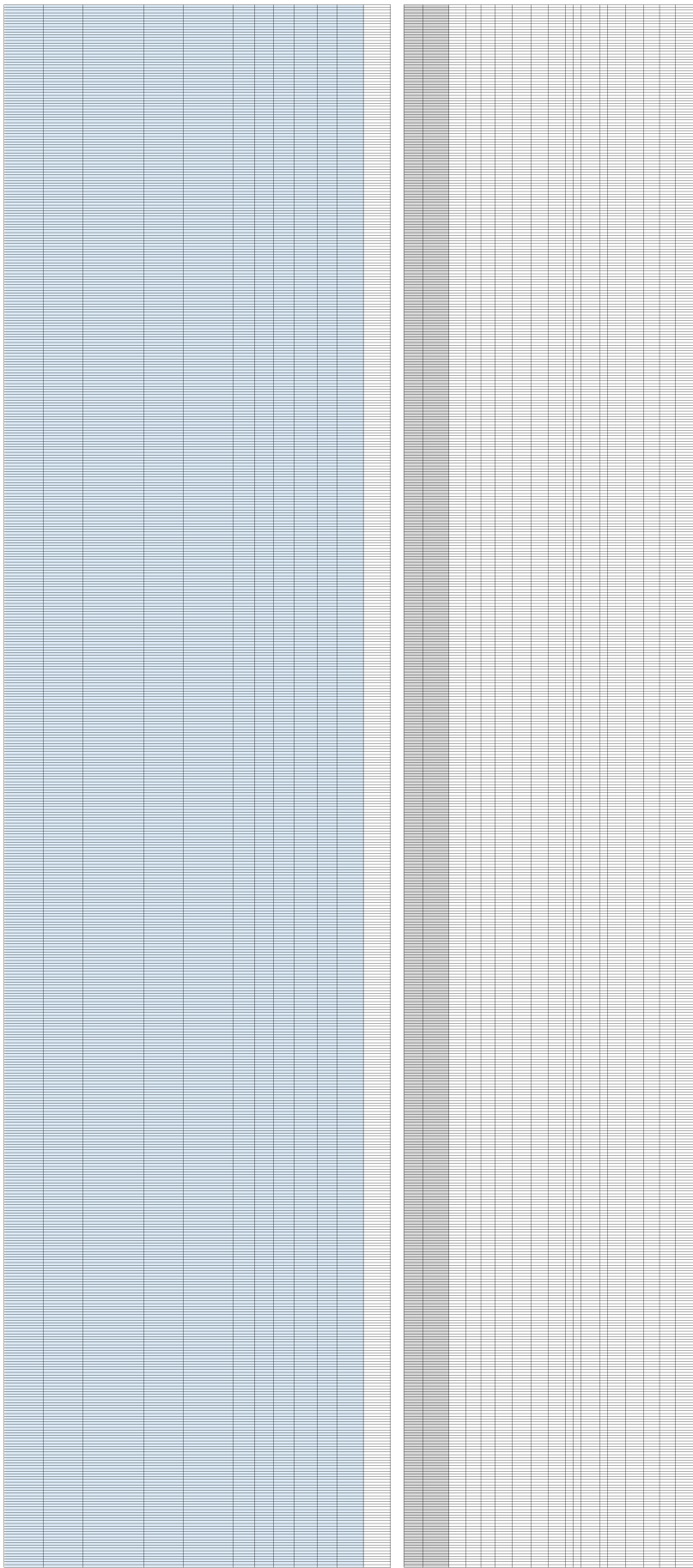
Use X-Checks to check of coding and arithmetic issues

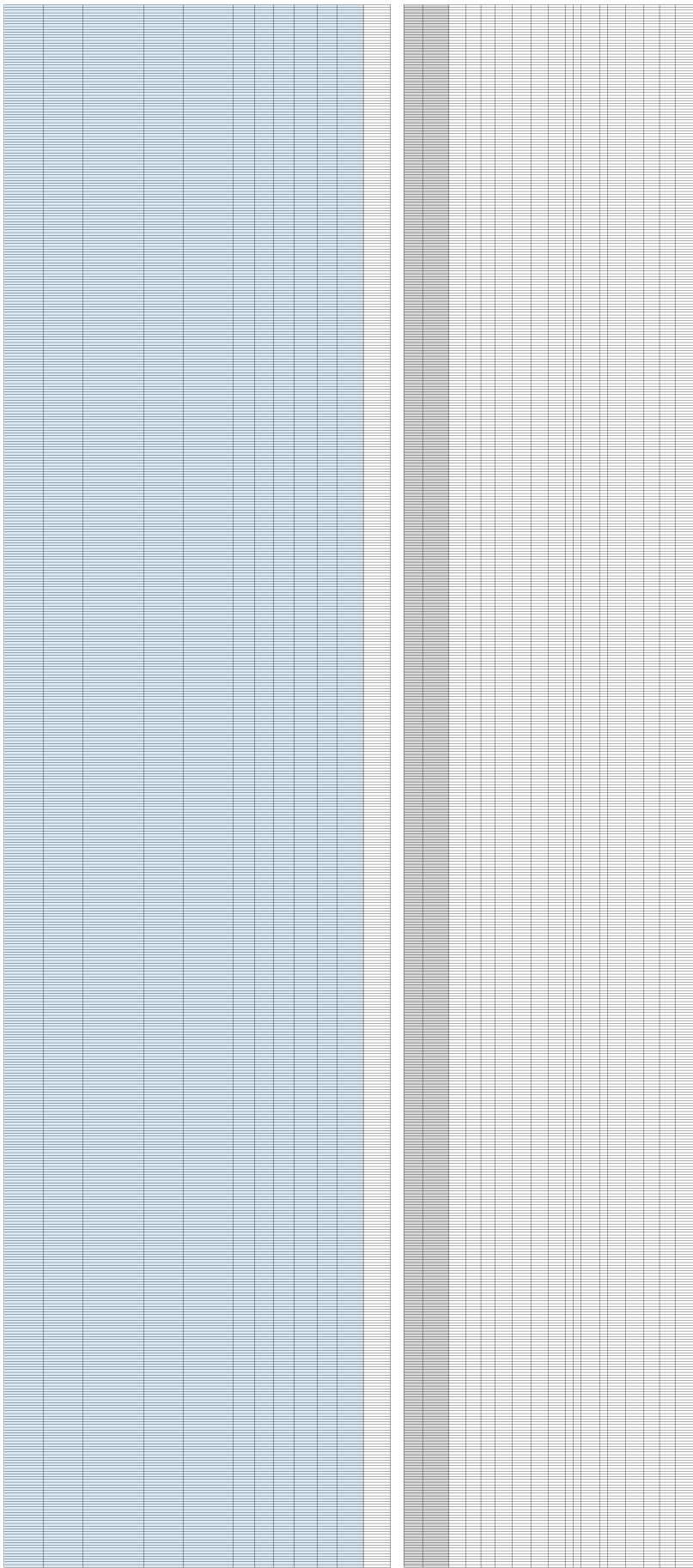
Domestication of this Tool in LGCs should be done by persons familiar with the templates and proficient in MS Excel. Any tampering with the coding, or non-compliance with the instructions above, could render the outputs incorrect.

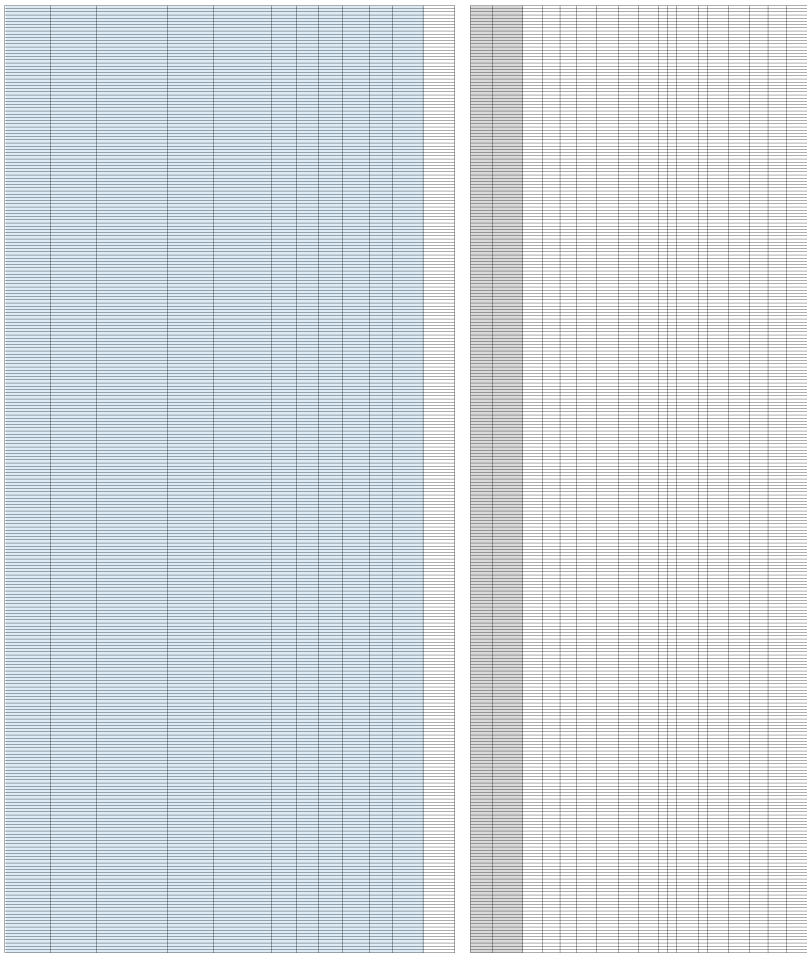
Password: LGC

Recurrent Revenue								
Personnel								
Overheads								
Capital								
Capital Receipts								
Total Expenditure								
Total Revenue								









Project Description (Narrative)

Receipt Description (Narrative)

Revenue by Economic	2025 Budget
Opening Balance	-
Statutory Allocation	7,566,376,539
VAT	626,455,345
Other FAAC	162,120,551
LG IGR	1,946,715,738
Share of State IGR	391,578
Other (Capital Receipts)	-
Total Revenue	10,302,059,751

Expenditure by Economic	2025 Budget
Personnel	1,382,032,627
Grants / Contributions to State	-
Other Recurrent	950,594,407
Capital	7,969,432,717
Total Expenditure	10,302,059,751

Expenditure by Sector	2025 Budget
Education	852,842,604
Health	152,103,947
Other Social	24,000,000
Agriculture	40,431,930
Other Economic	1,406,662,635
Administration	7,826,018,635
Law and Justice	-
Total Expenditure	10,302,059,751

Expenditure by Capital Project (10 Large

Grants to Development Centres

Contribution to purchase of Prado Jeeps for LGA's as official cars for political

Provision of Rural Community developme

Purchase of 100 units of motorcycle for s

Construction of concrete pavement at E

Empowerment of youths, widows and vu

Extension of Electricity to some political \

Relocation of Owutu market Ekentaite

Contribution to procurement of rice for v


Contribution to procurement of motorcycle for the 13 LGAs on security

*Other Capital Projects***Total**

o South Edda Local Government, Ebonyi State: 2025 Budget Overview

st Projects)	Capital Expenditure
	1,813,686,000
radio Jeeps for LGA's as official cars for political and principal	961,622,072
ent projects such as roads, bridges, etc.	572,000,000
undry staff and youth empowerment.	550,000,000
ikoli - Okagwe (5.6 km Road)	500,000,000
Inerable persons in the eleven council wards within the LGA	485,045,000
	356,622,073
	275,721,572
Midows, Elders and on yuletide Ebonyi State	236,500,000
of motorcycle for the 13 LGAs on security Assistance for the	203,500,000
	2,014,736,000
	7,969,432,717

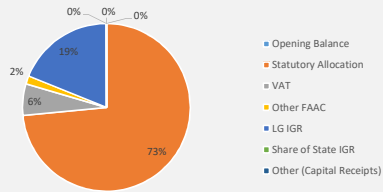
Expenditure by Ward	2025 Budget - Total Expenditure
Amaeke	549,500,000.00
Amangwu Edda	863,122,072.89
Amaoso	313,540,000.00
Amato	66,000,000.00
Amigbo Etti Edda	50,000,000.00
Amiri	132,726,000.00
Ebunwana	1,057,045,000.00
Ndioke Ekoli Edda	66,550,000.00
Nguzu	6,644,935,106.35
Oso	167,420,000.00
Owutu	391,221,571.93
Total	10,302,059,751.17


Total Expenditure

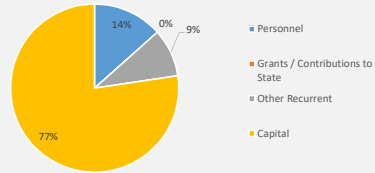
Capital Expenditure
549,500,000.00
863,122,072.89
313,540,000.00
66,000,000.00
50,000,000.00
132,726,000.00
1,057,045,000.00
66,550,000.00
4,312,308,072.08
167,420,000.00
391,221,571.93
10,302,059,751.17

411303 - Afikpo South Edda Local Government, Ebonyi State: 2025 Budget Overview

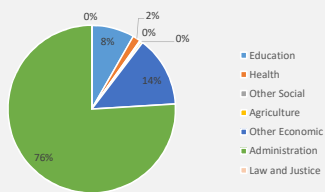
Where is the Money coming from?



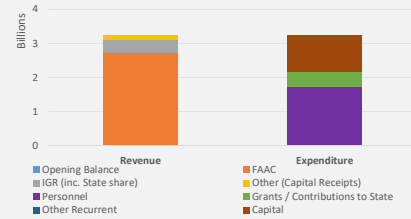
What is the Money being spent On?



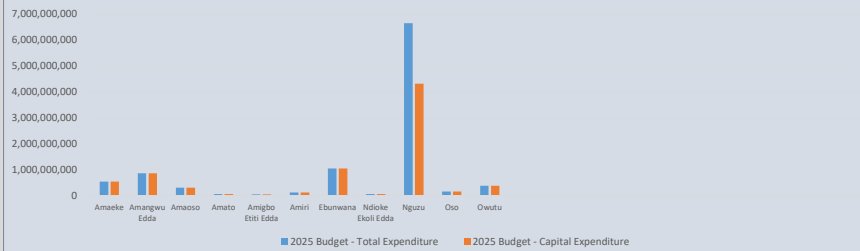
Who is Spending the Money?



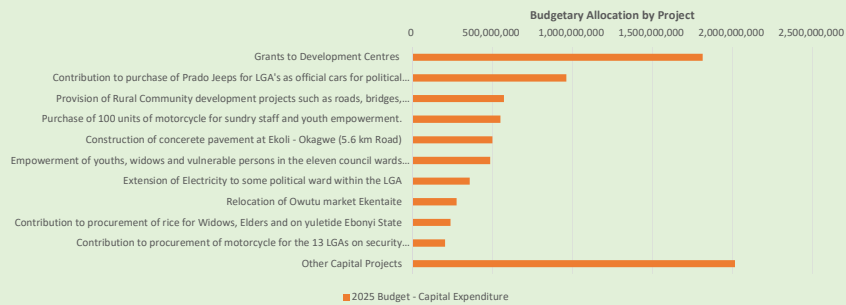
Inflows and Outflows



Where is the Money being Spent?



What Capital Projects are being Implemented (ten largest projects)?



411303 - Afikpo South Edda Local Government, Ebonyi State - 2025 Budget: Summary

Item	2023 Full Year Actuals	2024 Approved Budget
Opening Balance		
Recurrent Revenue	3,039,412,011.75	9,227,075,215.61
11 - GOVERNMENT SHARE OF FAAC	2,998,934,975.25	7,457,159,594.09
12 - INDEPENDENT REVENUE	40,477,036.50	1,769,915,621.52
Recurrent Expenditure	1,318,975,011.20	1,450,933,205.02
21 - PERSONNEL COST	1,007,540,508.81	1,134,227,638.69
22 - OTHER RECURRENT COSTS	311,434,502.39	316,705,566.33
Transfer to Capital Account	1,720,437,000.55	7,776,142,010.59
Capital Receipts	-	-
13 - AID AND GRANTS	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-
23 - CAPITAL EXPENDITURE	4,214,754,989.78	6,622,876,327.64
Total Revenue (including OB)	3,039,412,011.75	9,227,075,215.61
Total Expenditure	5,533,730,000.98	8,073,809,532.66
Closing Balance	- 2,494,317,989.23	1,153,265,682.95

2024 Performance January to June			2025 Approved Budget	
4,613,537,607.78	-	-	10,302,059,751.17	-
3,728,579,797.04	-	-	8,354,952,434.68	-
884,957,810.74	-	-	1,947,107,316.49	-
705,966,354.45	-	-	2,332,627,034.27	-
547,613,526.20	-	-	1,382,032,626.93	-
158,352,828.25	-	-	950,594,407.34	-
3,907,571,253.34	-	-	7,969,432,716.90	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
1,110,426,327.64	44,000,000.00	-	7,969,432,716.90	-
4,613,537,607.78	-	-	10,302,059,751.17	-
1,816,392,682.09	44,000,000.00	-	10,302,059,751.17	-
2,797,144,925.70	-	44,000,000.00	-	-

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411303 - Afikpo South Edda Local Government, Ebonyi State - 2025 Budget: Expenditure by MDA

Code	Administrative Unit	Personnel Expenditure
	<i>Total Expenditure</i>	<i>1,382,032,626.93</i>
010000000000	ADMINISTRATION SECTOR	360,081,775.48
011100000000	OFFICE OF THE LG CHAIRMAN	65,973,202.01
011100100100	Chairman	24,234,333.97
011100100200	Vice-Chairman	17,970,152.61
011118300100	INTERNAL AUDIT	1,620,450.31
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	22,148,265.12
011200000000	LOCAL GOVT COUNCIL	148,187,536.51
011200100100	THE COUNCIL	20,161,189.74
011200500100	ASSISTANTS/AIDES/ADVISERS	19,117,102.40
011200700100	COUNCIL COMMITTEES	17,462,101.74
011202100100	OFFICE OF THE HOUSE LEADER	12,127,396.54
011202100200	OFFICE OF THE DEPUTY LEADER	11,876,842.63
011202100300	OFFICE OF THE MAJORITY LEADER	10,905,335.29
011202100400	OFFICE OF THE DEPUTY MAJORITY LEADER	10,905,335.29
011202100500	OFFICE OF THE MINORITY LEADER;	10,905,335.29
011202100600	OFFICE OF THE DEPUTY MINORITY LEADER	10,905,335.29
011202100700	OFFICE OF THE CHIEF WHIP	10,905,335.29
011202100800	OFFICE OF THE DEPUTY CHIEF WHIP	10,905,335.29
011202200100	CLERK TO THE HOUSE	2,010,891.72
016200000000	ADMINISTRATION & GENERAL SERVICES	131,280,036.96
016200100100	ADMINISTRATION & GENERAL SERVICES	131,280,036.96
016100000000	SECRETARY TO THE LOCAL GOVERNMENT	14,641,000.00
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	14,641,000.00
020000000000	ECONOMIC SECTOR	309,271,917.86
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	34,610,566.47
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	34,610,566.47
022000000000	DEPARTMENT FINANCE AND SUPPLIES	220,752,482.82
022000100100	DEPARTMENT FINANCE AND SUPPLIES	220,752,482.82
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	36,653,104.18
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	36,653,104.18
023800000000	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	4,783,565.72
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	4,783,565.72

02520000000	WATER, SANITATION & HYGIENE (WASH)	12,472,198.67
025200100100	WATER, SANITATION & HYGIENE (WASH)	12,472,198.67
050000000000	SOCIAL SECTOR	712,678,933.59
051700000000	DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFORMATION, SP	654,123,830.48
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFORMATION, SPORTS AN	92,073,348.79
051702600100	PRIMARY SCHOOL TEACHERS	562,050,481.69
052100000000	DEPARMENT OF PRIMARY HEALTH CARE (PHC)	46,555,103.11
052100100100	DEPARMENT OF PRIMARY HEALTH CARE (PHC)	36,399,995.31
052100100200	ENVIRONMENTAL HEALTH UNIT	10,155,107.80
055100000000	TRADITIONAL RULERS' COUNCIL	12,000,000.00
055100100100	TRADITIONAL RULERS' COUNCIL	12,000,000.00

Overhead Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
950,594,407.34	2,332,627,034.27	7,969,432,716.90	10,302,059,751.17
815,890,142.86	1,175,971,918.34	6,650,046,716.90	7,826,018,635.24
601,014,837.06	666,988,039.07	6,650,046,716.90	7,317,034,755.97
538,474,987.07	562,709,321.04	6,650,046,716.90	7,212,756,037.94
30,117,512.19	48,087,664.80	-	48,087,664.80
4,860,390.91	6,480,841.22	-	6,480,841.22
27,561,946.89	49,710,212.01	-	49,710,212.01
175,327,603.26	323,515,139.77	-	323,515,139.77
26,719,970.21	46,881,159.95	-	46,881,159.95
55,759,887.70	74,876,990.10	-	74,876,990.10
52,859,988.15	70,322,089.89	-	70,322,089.89
5,200,940.24	17,328,336.78	-	17,328,336.78
5,152,907.84	17,029,750.47	-	17,029,750.47
9,691,303.04	20,596,638.33	-	20,596,638.33
-	10,905,335.29	-	10,905,335.29
4,980,612.62	15,885,947.91	-	15,885,947.91
4,710,690.42	15,616,025.71	-	15,616,025.71
4,980,612.62	15,885,947.91	-	15,885,947.91
4,710,690.42	15,616,025.71	-	15,616,025.71
560,000.00	2,570,891.72	-	2,570,891.72
18,980,052.54	150,260,089.50	-	150,260,089.50
18,980,052.54	150,260,089.50	-	150,260,089.50
20,567,650.00	35,208,650.00	-	35,208,650.00
20,567,650.00	35,208,650.00	-	35,208,650.00
107,896,646.97	417,168,564.83	1,029,926,000.00	1,447,094,564.83
5,821,363.67	40,431,930.14	-	40,431,930.14
5,821,363.67	40,431,930.14	-	40,431,930.14
87,719,414.41	308,471,897.23	-	308,471,897.23
87,719,414.41	308,471,897.23	-	308,471,897.23
7,512,872.69	44,165,976.87	1,029,926,000.00	1,074,091,976.87
7,512,872.69	44,165,976.87	1,029,926,000.00	1,074,091,976.87
5,109,420.11	9,892,985.83	-	9,892,985.83
5,109,420.11	9,892,985.83	-	9,892,985.83

1,733,576.09	14,205,774.76	-	14,205,774.76
1,733,576.09	14,205,774.76	-	14,205,774.76
26,807,617.51	739,486,551.10	289,460,000.00	1,028,946,551.10
11,668,773.82	665,792,604.30	187,050,000.00	852,842,604.30
7,523,173.72	99,596,522.51	187,050,000.00	286,646,522.51
4,145,600.10	566,196,081.79	-	566,196,081.79
3,138,843.69	49,693,946.80	102,410,000.00	152,103,946.80
1,724,660.13	38,124,655.44	102,410,000.00	140,534,655.44
1,414,183.56	11,569,291.36	-	11,569,291.36
12,000,000.00	24,000,000.00	-	24,000,000.00
12,000,000.00	24,000,000.00	-	24,000,000.00

411303 - Afikpo South Edda Local Government, Ebonyi State - 2025 Budget: Total Revenue by Admini

Code	Administrative Unit
	<i>Total Revenue</i>
020000000000	ECONOMIC SECTOR
022000000000	DEPARTMENT FINANCE AND SUPPLIES
022000100100	DEPARTMENT FINANCE AND SUPPLIES

Administrative Unit

2023 Full Year Actuals	2024 Approved Budget	2024 Performance January to June
<u>3,039,412,011.75</u>	<u>9,227,075,215.61</u>	<u>4,613,537,607.78</u>
3,039,412,011.75	9,227,075,215.61	4,613,537,607.78
3,039,412,011.75	9,227,075,215.61	4,613,537,607.78
3,039,412,011.75	9,227,075,215.61	4,613,537,607.78

		2025 Approved Budget
-	-	<i>10,302,059,751.17</i>
-	-	10,302,059,751.17
-	-	10,302,059,751.17
-	-	10,302,059,751.17

-	-
-	-
-	-
-	-

411303 - Afikpo South Edda Local Government, Ebonyi State - 2025 Budget: Total Revenue by Econor

Code	Economic
1	REVENUE
11	GOVERNMENT SHARE OF FAAC
1101	GOVERNMENT SHARE OF FAAC
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES
11010101	STATUTORY ALLOCATION
110102	LOCAL GOVERNMENT SHARE OF VAT
11010201	SHARE OF VAT
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES
11010305	Excess Crude
12	INDEPENDENT REVENUE
1201	TAX REVENUE
120101	PERSONAL TAXES
12010104	Community or Poll Taxes
120103	OTHER TAXES
12010304	Development Tax or Levy(Shops)
1202	NON-TAX REVENUE
120201	LICENCES - GENERAL
12020102	Canoe License
120204	FEES- GENERAL
12020403	Marriage Registration Fees
120205	FINES - GENERAL
12020503	Towing of Vehicle Fee
120206	SALES - GENERAL
12020603	Sales of Agricultural Produce(As applicable)
120207	EARNINGS -GENERAL
12020702	Earning from Environmental Sanitation Activities
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL
12020806	Rent on Government Shops
120209	RENT ON LAND & OTHERS - GENERAL
12020906	Rent on Government Building / other Premises
120211	INVESTMENT INCOME
12021101	Interest on Deposits/Dividends (Receivable)
120212	INTEREST EARNED
12021202	Interest on Loans to other Local Governments (Receivable)
120213	RE-IMBURSEMENT GENERAL
12021304	LG Share of State IGR

nic Classification

2023 Full Year Actuals	2024 Approved Budget	2024 Performance January to June
3,039,412,011.75	9,227,075,215.61	4,613,537,607.78
2,998,934,975.25	7,457,159,594.09	3,728,579,797.04
2,998,934,975.25	7,457,159,594.09	3,728,579,797.04
2,044,879,849.36	6,409,498,955.62	3,204,749,477.81
2,044,879,849.36	6,409,498,955.62	3,204,749,477.81
757,928,357.90	833,721,193.69	416,860,596.84
757,928,357.90	833,721,193.69	416,860,596.84
196,126,767.99	213,939,444.78	106,969,722.39
196,126,767.99	213,939,444.78	106,969,722.39
40,477,036.50	1,769,915,621.52	884,957,810.74
1,729,413.50	52,984,354.85	26,492,177.42
1,149,413.50	50,264,354.85	25,132,177.42
1,149,413.50	50,264,354.85	25,132,177.42
580,000.00	2,720,000.00	1,360,000.00
580,000.00	2,720,000.00	1,360,000.00
38,747,623.00	1,716,931,266.67	858,465,633.32
3,006,407.25	627,157,830.73	313,578,915.36
3,006,407.25	627,157,830.73	313,578,915.36
3,431,064.10	183,662,942.88	91,831,471.44
3,431,064.10	183,662,942.88	91,831,471.44
2,172,042.95	241,480,724.25	120,740,362.12
2,172,042.95	241,480,724.25	120,740,362.12
309,417.85	128,340,359.64	64,170,179.82
309,417.85	128,340,359.64	64,170,179.82
2,461,890.85	509,810,059.17	254,905,029.58
2,461,890.85	509,810,059.17	254,905,029.58
1,376,550.00	381,100.00	190,550.00
1,376,550.00	381,100.00	190,550.00
5,640,125.00	7,260,000.00	3,630,000.00
5,640,125.00	7,260,000.00	3,630,000.00
3,505,000.00	4,482,270.00	2,241,135.00
3,505,000.00	4,482,270.00	2,241,135.00
3,850,000.00	70,000.00	35,000.00
3,850,000.00	70,000.00	35,000.00
12,995,125.00	14,285,980.00	7,142,990.00
12,995,125.00	14,285,980.00	7,142,990.00

		2025 Approved Budget
-	-	10,302,059,751.17
-	-	8,354,952,434.68
-	-	8,354,952,434.68
-	-	7,566,376,538.73
-	-	7,566,376,538.73
-	-	626,455,345.45
-	-	626,455,345.45
-	-	162,120,550.50
-	-	162,120,550.50
-	-	1,947,107,316.49
-	-	58,865,790.34
-	-	55,290,790.34
-	-	55,290,790.34
-	-	3,575,000.00
-	-	3,575,000.00
-	-	1,888,241,526.15
-	-	689,290,613.80
-	-	689,290,613.80
-	-	202,229,237.17
-	-	202,229,237.17
-	-	265,628,796.68
-	-	265,628,796.68
-	-	141,174,395.60
-	-	141,174,395.60
-	-	577,955,693.89
-	-	577,955,693.89
-	-	2,970,110.08
-	-	2,970,110.08
-	-	419,210.00
-	-	419,210.00
-	-	6,273,180.03
-	-	6,273,180.03
-	-	1,908,710.90
-	-	1,908,710.90
-	-	391,578.00
-	-	391,578.00

411303 - Afikpo South

Code
01
011
01101
04
041
04101
08
083
08302
08306
09
093
09303
10
101
10101
10102
10103

Edda Local Government, Ebonyi State - 2025 Budget: Total Revenue by Fund

Fund
<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>
FEDERATION ACCOUNT
FAAC DIRECT ALLOCATION
FAAC DIRECT ALLOCATION
CONTINGENCY FUND
CONTINGENCY FUND MAIN
CONTINGENCY FUND
AIDS AND GRANTS
LOCAL AIDS AND GRANTS
DONATION BY STATE GOVERNMENTS
DONATIONS BY INDIVIDUALS
LOANS/DEBTS
LOCAL LOANS/DEBTS
BOND
RETAINED INDEPENDENT REVENUE
RETAINED INDEPENDENT REVENUE
RETAINED INTERNALLY GENERATED REVENUE
PTA CONTRIBUTIONS
SCHOOL LEVIES

2025 Approved Budget***10,302,059,751.17*****8,354,952,434.68****8,354,952,434.68**

8,354,952,434.68

846,554,600.65**846,554,600.65**

846,554,600.65

141,565,973.60**141,565,973.60**

391,578.00

141,174,395.60

8,181,890.93**8,181,890.93**

8,181,890.93

950,804,851.31**950,804,851.31**

59,285,000.34

689,290,613.80

202,229,237.17

